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1988

ROCHESTER, NEW HAMPSHIRE

1966





*University of
New Hampshire
Library*

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tion size, the Rochester report received first place recognition in judging conducted by the University of New Hampshire Government Department and the New England Council. The award presented to our city by the New England Council was made "for excellence in reporting municipal activities taking into account general attractiveness, readability by the average citizen, and contribution to citizen understanding of local government."

Royal H. Edgerly
Mayor

The improvement of our educational system has continued with new construction and strengthened faculty. The accreditation of our high school and relief of a serious textbook shortage are steps that today give our city a system of public school education second to none in this state. We are proud of this progress. There has been marked progress in the field of recreation. Our city's recreation program received a big boost when swimming pools were installed in Gonic and East Rochester. These pools, located adjacent to schools, assure the greatest possible public use of this very popular recreation facility.

Mention should be made of the fine, modern public housing which has been completed and is providing our elderly citizens with homes in which they can live with a sense of pride.

We have been pleased with the public response to this new form of annual reporting. Our last report — that for the year 1965 — received both state and New England recognition. In competition with annual reports from all other communities in New England in our popula-

As organized January 1, 1966

Mayor

Royal H. Edgerly

Councilmen

Ward One	W. Paul Miller
	George A. Lovejoy
Ward Two	Grant J. Berkey
	Thomas Voss
Ward Three	Henry L. Paradis
	Carl A. Stone
Ward Four	Walter J. Desmarais
	Stephen A. Proulx
Ward Five	Robert C. Cartier
	Dennis E. Brennan
Ward Six	Raymond N. Hersey
	Anthony J. Corriveau

City Clerk

Katherine L. Herman

City Solicitor

Robert A. Carignan

City Treasurer

Morris Weinstein

City Accountant

Frederick M. Steadman

Collector of Taxes

Conrad P. Gagnon

Commissioner of Public Works

George C. Nadeau

Chief of Police

Ernest J. Levesque

Deputy Chief of Police

Nelson E. Goodfield

Lieutenant Inspector

Joseph G. Zuromskis

Lieutenant

Charles W. Wheeler

Patrolmen

Laurent V. Autotte, Charles E. Dame, Willis M. Hayes, Arnold L. Horn, Deus C. Levesque, Kenneth P. Hussey, Norman J. Beaulieu, Manuel J. DeCourt, Jr., Bradley B. Loomis, David F. Hall, Paul W. Gowen, Anthony A. Solsky, Kenneth C. Stone

Policewoman

Irene M. Labrecque

Chief Engineer of Fire Dept.

Ralph G. Seavey

Deputy Chief Engineers of Fire Dept.

Andrew W. Daggett, Robert W. Emmond,
Charles R. Grenier, William Kenyon,
Edmond J. Portrie

Overseer of Public Welfare

Leo E. Beaudoin

Health Officer

Kenneth J. Jones

City Physician

Charles E. Moors, Jr.

Board of Health

Charles E. Moors, Jr., Kenneth J. Jones,
Charles C. Thompson, Michael Jacobsen,
Carl L. Martin

Plumbers' Examining Board

A. W. Jim Langevin, Beverly H. Davis
Kenneth J. Jones

Assessor

Michael F. Pagano

Trustees of Trust Funds

Wallace Hussey, Bernard F. Nixon,
Walter A. Bickford

Trustees of Public Library

Jerome Lachance, David Pheasant,
Marguerite K. Hervey, Stephen O.
Wallace, Otto W. McCrillis, Charles
Varney, Jr.

Licensing Board

Mayor Royal H. Edgerly, Chief of Police
Ernest J. Levesque, Commissioner of
Public Works George C. Nadeau

Manager of City Hall Auditorium

John P. Bennett

Building Inspector

Stephen J. Sleeper

Superintendent of Recreation and Park Commission

Bert D. George

Janitor, City Hall

Arthur E. Breton

Assistant Janitor, City Hall

John A. Smith

Janitor, East Rochester Hall

Thomas M. Robinson

Janitor, Gonic Hall

Alphonse J. Hamel

Sealer of Weights and Measures

Clifford J. Grenier

Public Weighers

Charles Colby, Arel Downs, J. Raymond
Fisher, Rene Gonneville, Frances Mee,
Albert Menard, Roger Page, Byron
Srague, Richard Weeks, Bert Woodward

Surveyors of Wood and Lumber

George J. Potvin, Melvin E. Downing

Fence Viewers

Frank B. Pinkham, John C. Richardson,
Jr.

Recreation and Park Commission

John F. Scala, John C. Merry, Jr.,
Stephen O. Wallace, Roy Allain, Sr.,
Norman Sanborn

Police Commission

George A. Young, Richard L. Cousineau,
Victor E. Hamel

Rochester Planning Board

Ex-Officio: Mayor Royal H. Edgerly;
City Employee: Stephen J. Sleeper;
Council Representative: Raymond N.
Hersey; Secretary: John C. Torr;
Chairman: Richard L. Smith; Weston
Palmer, Jr., Richard Garnsey, Charles E.
Baxter, Jr., Abbott R. Jones

Dog Warden

Edgar Low

Selectmen

Ward One	Arthur C. Birch George E. Pray Armand Grenier
Ward Two	Thomas E. Voss Leo Denault Russell Quint
Ward Three	Rita Carignan Diana Lachapelle Priscilla Couture
Ward Four	Jean Chasse Gerard LaBranche Jerene Paradis
Ward Five	William Gerrish Louis M. Boston Wesley S. Gahagan
Ward Six	Arthur R. Trace Raymond Beaudoin, Jr. James Flood

Standing Committees

Finance: Mayor, Hersey, Brennan
Public Works: Mayor, Corriveau, Hersey,
Brennan, Paradis
Police Budget: Mayor, Stone, Proulx
Fire: Miller, Lovejoy, Desmarais
Legal Affairs: Mayor, Voss, Desmarais
Claims and Accounts: Mayor, Lovejoy,
Paradis
Public Buildings: Hersey, Voss, Brennan
Purchasing: Mayor, Stone, Brennan
Traffic: Corriveau, Berkey, Proulx
Street Lights: Hersey, Cartier, Brennan
Elections and Returns: Cartier, Berkey
Proulx
Bills in Second Reading: Cartier, Lovejoy,
Paradis
Recreation: Berkey, Voss, Paradis
Printing: Miller, Voss, Brennan
Public Instruction: Mayor, Miller, Stone

Zoning Board of Adjustment

Raymond J. Stowell, Chairman; Henry
A. Roulx; Samuel Black; Donald K.
Denton; Mrs. Lewis L. Young,
Secretary.

Rochester Housing Authority

John Cafasso, Chairman; Edmond
Duperre, Vice Chairman; Thomas
McEwen, Secretary; Dr. Leo Klinger,
Treasurer; James Edgerly, Jr., Asst.
Treasurer; Paul Lamie, Executive
Director.

The Rochester Housing Authority has received a Survey and Planning Grant from the federal government for \$169,000. This is intended for the conduct of a detailed study of the central business district, involving some 29.4 acres of land in the proposed project area. The study will include traffic flow, parking, and rehabilitation of existing buildings. The firm of Candeub and Fleissig Associates has been retained by the Authority to conduct this detailed study of the Riverside Renewal Area.

Rindgemere Manor

Walnut Street, East Rochester

Project consists of ten one-bedroom units, two efficiencies, and laundry room.



Colonial Village

Felker Street, Gonic

Project consists of ten one-bedroom units, two efficiencies, and laundry room.



Wellsweep Acres

Autumn Street, Rochester

Project consists of seventy-six units, administrative offices, community building, kitchen facilities, laundry facilities, and recreational facilities.



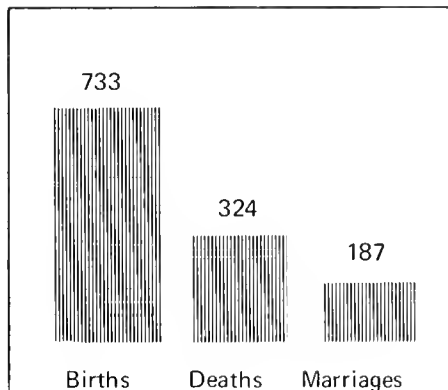
The Zoning Administration is made up of four groups. These are the Planning Board, the Local Legislative Body, the Enforcement Agent, and the Board of Adjustment. The Board of Adjustment hears appeals and administers special provisions as required by the ordinance. The Board has authority to act in three separate categories in Appeal from Administrative Order, Special Exceptions, and Variances. These are specifically set forth in the state's enabling statutes.

The Zoning Board of Adjustment is comprised of five members serving five year terms and a secretary. These are appointed by the Mayor and City Council. During 1966, the Board met 11 times and heard 33 appeals.

This was the first year that the Department of Building Inspection operated on a full-time basis. Because of this, a log was maintained of the number of inspections made and the total mileage accumulated in making these inspections. For the period March 1966 through December 30, 1966, the log totals read:

Number of Inspections	2,105
Miles traveled	3,729

The complete report of the Building Inspector may be found on Page 20.



The City Clerk is the 'keeper of records' within the framework of city government. Ordinances, resolutions and other legal action of the city's governing body are recorded and maintained on file in this office. It is also the City Clerk who issues a variety of licenses. An idea of the scope of duties falling within the City Clerk's jurisdiction is to be found in this list of activities for the Rochester City Clerk during 1966.

- Recorded the votes and proceedings of the Council.
- Supervised elections for City, County and State.
- Issued permits for registrations of automobiles, trucks, trailers and motorcycles.
- Copied Births, Marriages and Deaths for both the Division of Vital Statistics in Concord and for records of the City of Rochester. Copies of these records are made upon request.
- Issued licenses for Marriages, Dogs, Food, Taxis, Junk, Dances, Theatres. Recorded Financial Statements, Tax Liens, Building Permits, Pole Licences, Writs.
- Responsible for books recording cash receipts for the City of Rochester.
- Preserved and filed all records and deeds for the City.
- Served as Registrar for Selective Service.
- Issued 10,919 Auto Permits, totaling \$125,911.58.

Tested and Sealed During 1966

Scales	176
Gasoline pumps	128
Grease pumps	33
Yardsticks	12
Cloth and Leather Measures	4
Wood carts	4

Cash on hand (January 1, 1966)	\$ 10.11
Balance in checking account (January 1, 1966)	21.86
Received from fines	21,269.00
Received from civil writs, entry fees, and executions	97.60

Paid city treasurer	\$12,600.00
Paid Department of Safety	8,023.20
Paid Department of Employment Security	40.00
Paid Fish and Game Commission	4.00
Special Justice	50.00
Witnesses and other fees	164.99
Printing, supplies, and stenographic hire	444.28
Clerks bond	10.00
Cash on hand (December 31, 1966)	50.00
Balance in checking account (December 31, 1966)	12.10

District police departments	929
State and County	340

Civil	24
Juvenile	31
Small claims	101

The Welfare Department renders assistance to the residents of Rochester who are without resources to meet their basic needs. The major causes of relief needs are sickness, unemployment, insufficient income, marital problems, and unemployed persons.

Expenditures

29 families	4,842.39
15 single persons	6,822.25
4 veteran's families	360.23
2 single veterans	459.85
13 board and care of children	2,837.55
13 board and care of adults	6,742.63
Office expenses	3,762.06
Recoveries	347.80

Expenditures

80 cases	27,065.16
Recoveries	1,357.93

Under this program, the City's share is 25 per cent for citizens, 100 per cent for aliens, and 35 per cent for disabled persons.

Recreation is progressing at a steady pace in Rochester.

Capital improvements have been planned so that the city has one or two new facilities each year. The Recreation Commission receives an increasing number of requests for facilities and programs.

The Recreation Department operates on one of the smallest budgets of any city in the state, yet it offers one of the broadest recreational schedules. All major sports are available from midget through semi-pro, including football. The Tri-City Chargers is the only semi-pro football team in the state. Programs for all age groups and varied interests are available. The Commission is always ready to listen to new ideas for leisure hour activities.

During 1966, these improvements in the city's recreation facilities took place: A start was made on construction of the bathhouse at the city pool.

A lighted outdoor basketball court at Hanson Pines was completed.

Two new tennis courts for the residents of Gonic were completed.

Lighting was revised and improved at many recreation areas in the city.

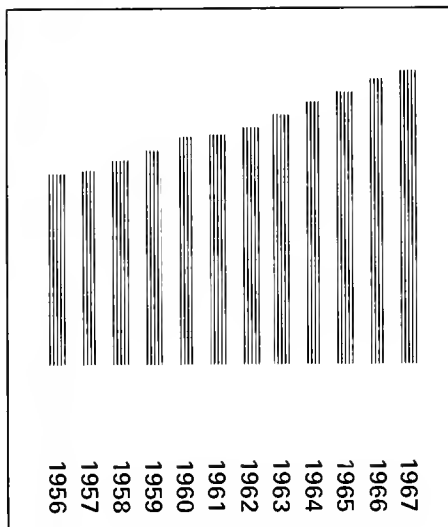
The backstop at Spaulding High School was painted.

Many general improvements were completed of other areas for which this Department is responsible.

Recreation and Parks planning for 1967 includes development of a recreation area at the Milton Road, resurfacing of two tennis courts at Hanson Pines, the start of rebuilding the ball field at the Common, and improvement of the Camp Squamana-gonic area in Gonic.

Suggestions and constructive criticism of the city's program are encouraged. The Department's goal is to develop the best recreation program in the state for Rochester.





A new modern fourteen room elementary school will shortly be a reality in East Rochester, after two and one half years of cooperative work on the part of the School Board Needs Committee and the Joint Council and School Board Building Committee.

The building will open in the fall of 1968, which will help to eliminate the overcrowding of the elementary grades in the City of Rochester.

After more than a year of study by the Planning Committees from several towns in the area, the Towns of Strafford and Wakefield voted with the City of Rochester to form a school, for grades seven through twelve, effective July 1, 1969, to be located in Rochester.

The closing of Holy Rosary High School required the School Department to create temporary space at Spaulding High School. Already the Joint Building Committee is studying ways of providing additions to the Junior High and Spaulding High School.

Several honors have come to our City during the past year with the Spaulding High Band, Title I Program, and the Vocational Rehabilitation Program doing outstanding work with our youth.

Many of our buildings are being used evenings and during the summer vacation period for improvement for adults, students and pre-schoolers. The Summer Reading Clinic for all children in grades 1 and 2 has been held for the second consecutive year with gratifying results.

The Summer Reading Clinic for grades 4 and 5 was held this year.

The revision of the testing program for grades one through eight, the addition of a supervised penmanship program for grades one through six is an improvement in our elementary curriculum.

The community's image is the reflection of its education program toward industrial expansion.

Personnel

Allen School	12
East Rochester	6
Gonic	6
Maple	8
McClelland	16
School Street	7
Junior High	20
Spaulding High	42
Secretaries	7
Guidance	3
School Nurse	2
School Physician	1
Music	3
Social Worker	1
Physical Education	3
Agent of Buildings	1
Custodians	17
Lunch Director	1
Cafeteria	18
Bus Contractors	7
Title I Teachers	4
Total	185

Superintendent of Schools

Alfred W. Thomas

Assistant Superintendent of Schools

Robert C. Gilman

School Board Members

Mayor Royal H. Edgerly, Chairman; Mr. Charles W. Grassis; Mr. Paul R. Towle; Mr. John C. Merry, Jr.; Mrs. Geraldine E. Roberts; Mr. O'Neil P. Richey; Mr. Raymond S. Watson; Mr. Roland Roberge; Mr. Robert J. Chasse; Mr. Ellsworth W. Hodgdon; Mr. Alexander M. McQuarrie; Mr. Raymond L. Boucher; Mr. Sherman M. Reed.

Staff

M. Felice Baril, Librarian Bernice E. Torr, Childrens' Librarian Assistants: Marjorie M. Lenfest (resigned April 28, 1966), Dora L. Durgin, Lucille D. Colby, Frieda A. Meader, Elizabeth C. Converse (substitute), Edna I. Richardson. Custodian: Robert J. Sylvain

Hours

Monday through Friday: 10 a.m. to 8 p.m. Saturday: 10 a.m. to 4 p.m. Closed on Saturdays during July and August. Closed all legal holidays.



Circulation

Main Library	70,398
East Rochester	690
Gonic	2,743
McClelland School	6,098
Rochester Junior High School	793
Total	80,722
Population served (1960 Census)	15,727
Circulation Per Capita	5.13

Books

Number of volumes	
(January 1, 1966)	44,719
Volumes acquired during 1966	1,281
Volumes withdrawn during 1966	169
Total (December 31, 1966)	45,831
Volumes in the Franklin McDuffee Room	1,836

Periodicals

Subscriptions placed for 1966	84
Gift and complimentary subscriptions	150

Patrons

Borrowers registered during 1966 (Main Library)	696
Total (December 31, 1966)	14,831
Readers and Students counted	
Adult	6,885
Students	3,617
Total	10,502

Routine Work

Books, periodicals, and pamphlets charged for use in the Library	3,050
Volumes issued to teachers for school work	2,012
Volumes used for required readings by students	2,506
Volumes repaired at the Library	1,503
Volumes prepared and selected for the Agencies	3,900
Volumes transferred to storage	5
Volumes borrowed from the State Library	16
Films borrowed from the State Library	3
Periodicals sent to the State Library	26
Periodicals and pamphlets filed	2,187
Overdue notices mailed	164

A severe winter kept the Department of Public Works busy this year. Rochester had 54 inches of snow in January, followed by an 18 inch snow storm and another 26 inch fall within just a matter of days. Salting, sanding, and removal of snow kept men and equipment busy. There was much heavier snow drifting in the rural areas of the city than is usually the case. This would have posed a major problem had the department's equipment not included the big 4-wheel drive trucks. Annual spring patching of roads got under way as soon as there was a break in the winter weather. As customary, surface drains were cleaned throughout the city; they are marked to locate the drops in a sudden thaw.

Existing shade trees were sprayed and some new trees were planted. This is a practice that will be continued from year to year, gradually replacing trees that have been removed by blight or construction. Rochester's country roads are graded regularly, and gravel is hauled to improve their surface. Sidewalks continue to be constructed for petitioners, and many walks in need of repair were put back into good use. Often tree roots heave the surface of a walk, making it uneven.

During 1966, Rochester's street sweeping machine was in almost daily operation in an effort to keep the community as clean as possible.

Other department work included the cutting of bushes on the country roads to aid motorist visibility and the application of brush killer. Building and surfacing operations were undertaken on the Flagg Road and Dry Hill Road, as well as parts of Four Rod and Estes Roads. Dust oil was applied on unsurfaced roads as in the past. Many streets were treated with asphalt, with a new section of road being completed each year so that all streets will eventually be surfaced.

The year's activity also saw water main extensions completed for these roads: Tingley, Dora Drive, Flat Rock Bridge, Juniper, Lois, Sewell, St. James Terrace, Salmon Falls, Sunview Lane, and Forest Avenue. In all, 6,384 feet of six inch

pipe and 1,716 feet of eight inch cement lined cast iron pipe were used. Nine new fire hydrants were installed, bringing the total in the system to 456. Monthly samples of the municipal water were sent to the State Board of Health for testing; reports point to the continuing high quality of the city's water supply. Two sewer extensions were completed and twenty-five new connections made in 1966. This brings the city's total to 3,331 services in the full system. The year also saw work start on a water pollution program.

The official police 'blotter' for 1966 shows an increase in motor vehicle arrests in Rochester over the previous year. On the other hand, criminal arrests show a small decline. There were 1,494 arrests in 1966 compared to 1,264 in 1965. There were 726 accidents as compared to 743 for 1965. There was no noteworthy increase in personal injuries in 1966. The two fatalities during the year compare with five the year before. The work of the Police Department benefits greatly from the help of press, radio, and all the residents of Rochester. The cooperation of these sources makes possible the Department's ability to maintain law enforcement at its present high level.

Number of B. E. and L.	2	15
Missing Persons	35	46
Missing Persons Returned	35	46

Monies Turned Over To The City Clerk

Parking Meter Collections	8,451.39
Parking Meter Fines	1,424.75
Ambulance Service	2,725.00
Beano Permits	450.00
Bicycle Licenses	291.75
Copy Machine	314.00
Refund on Gas and Oil	856.83
Pinball Machine Licenses	220.00
Pistol Permits	160.00
Total	\$14,893.72

The amounts received from fines may be found in the annual report submitted by the Clerk of the District Court.



Activities	1965	1966
Parking Violations	5,526	5,699
Complaints Answered	3,384	3,551
Buildings Found Unlocked	478	586
Report of Street and Traffic		
Lights Out	173	222
Payroll and Store Escorts	812	807
Funeral Escorts	134	144
Calls for Ambulance	237	260
Blood Relays	67	77
Accident Investigations	420	354
Accidents Reported at Station	323	372
Personal Injuries in Auto	168	168
Fatalities	5	2
Lodgers	164	135
Autos Stolen	22	13
Autos Recovered	21	19
Articles Lost	151	135
Articles Found	179	144
Articles Stolen	223	230
Warnings Given	111	120
Aids to Individuals	385	517
Aids to Other Departments	165	284



Arrests	1965	1966
Total Criminal Arrests	416	406
Total Motor Vehicle Arrests	848	1,088
Total Juveniles in Court	41	31

Dispositions

Sentenced	977	1,147
Bail Forfeited	8	6
Bound Over for Superior Court	18	20
Defaulted	39	23
Fined and Appealed	15	17
Found not Guilty	9	6
Nol Prossed	18	30
Released to Other Departments	13	23
Safekeeping	132	147
Taken to Mental Hospital	7	8
Dismissed	39	53

It was a busy year, 1966, for the Rochester Fire Department. In all, 381 alarms were answered and these consisted of 92 box alarms, and 289 still calls. The types of fires involved in these figures are interesting. They are: 42 car or truck fires 22 engineers' calls: 13 brush fire calls: 4 false alarms in Rochester proper, 3 in East Rochester and 3 in Gonic. Here are some other statistics of interest concerning the calls the Fire Department responded to during the year:

- 14 chimney fires
- 31 grass fires
- 14 oil burner fires
- 63 property fires
- 63 of a miscellaneous nature
- 30 smoke scares or honest mistakes
- 51 first-aid, accident, or emergency calls
- 20 second alarms or calls for more assistance

In addition, during the year this department transmitted eight special signals — 6 for no-school and 2 for permanent men's calls.

There were 21 fire calls in East Rochester and an equal number in Gonic. There were also 3 calls for out-of-town assistance.

Buildings and Contents Involved in Fires in 1966

Estimated value of buildings	\$904,970.00
Insurance on same	312,700.00
Estimated loss	74,022.43
Insurance paid	58,322.43
Estimated value of contents	\$218,295.00
Insurance on same	186,820.00
Estimated loss	25,217.36
Insurance paid	17,647.36



The Visiting Nurse has various duties in a city the size of Rochester. She gives nursing care and instruction to all age groups who are under the orders of physicians.

Most of the nursing care is given to the chronic and the aged. She administers to the mothers of new babies and convalescents, giving special treatments and follow-up care to clinical patients.

The Visiting Nurse Association is an approved Home Health Agency under Medicare.

A very successful well-baby clinic with Dr. Richard Roy is held from 1 to 2 p.m. the first Tuesday of the month at the Methodist Church Educational Building. Preschool children receive "baby shots" which include whooping cough, diphtheria and tetanus vaccine, as well as Sabin oral vaccine for protection against polio. Vaccinations for measles are also given.

Social service for local welfare and public health calls as ordered by state, city, and county adds many problems to the Visiting Nurse's work.



Amendment to Chapter X, Section 4a through 4j, relative to Fire Prevention Code, National Plumbing Code and the National Electrical Code. Passed April 5, 1966.

Amendment to Chapter XXV, Section 2 — A 2. and 4. and Section 3 — A. 3. and 4. relative to Salaries. Passed April 5, 1966.

Amendment to Chapter XXIX, Section 1 relative to Bonds. Passed July 5, 1966.

Amendment to Chapter XXV, sub-section F relative to Salaries. Passed August 2, 1966.

Amendment to Chapter XII, Article III, Section 311, relative to Zoning. Passed November 9, 1966.

Amendment to Chapter XXV, Section 3, sub-section C relative to Salaries. Passed December 8, 1966.

Authorizing the Finance Committee to hire in anticipation of taxes a sum not exceeding one million, three hundred thousand dollars (\$1,300,000.00.) Passed January 3, 1966.

Providing for expenditures pending the passage of the Annual Appropriation. Passed January 3, 1966.

Accepting offer from the United States of America for additions and alterations to Water Facilities. Passed March 1, 1966.

Approving the application of a Workable Program for Recertification. Passed March 1, 1966.

Authorizing the Finance Committee to borrow a sum not exceeding thirty-seven thousand, seven hundred fifty dollars (\$37,750.00) for the purchase of equipment for Public Works Department. Passed March 1, 1966.

Approving the undertaking of surveys and plans for Urban Renewal and the filing of an application. Passed April 5, 1966.

Approving application for Preliminary Loan for Low-Rent Public Housing and authorizing Amendment to Cooperation Agreement. Passed April 5, 1966.

Authorizing Finance Committee to borrow a sum not exceeding fifty thousand dollars (\$50,000.00) for the purchase of land and covenants for the Water Pollution Project. Passed April 5, 1966.

Approving two new applications on Water Pollution. Passed April 5, 1966.

Authorizing filing of application with the Department of Housing and Urban Development, United States of America, for a grant under P. L. 89-117. Passed April 5, 1966.

Authorizing Mayor to apply for Federal and State Financial Participation in the Construction of Sewerage and Sewage Disposal Facilities. Passed April 19, 1966.

Adopting the 1966 Budget, appropriating \$2,347,583.14 to defray expenses of the City of Rochester and \$1,867,280.14 plus such overlay as may be necessary ordered and directed to be raised by taxation. Passed May 3, 1966.

Authorizing the Finance Committee to borrow the sum of \$13,471.46 for the 1966 Capital Improvement Budget. Passed May 3, 1966.

Authorizing the Finance Committee to borrow a sum not exceeding forty thousand dollars (\$40,000.00) for the purchase of a 400-word NCR 500 Data Processing System. Passed May 25, 1966.

Authorizing the Finance Committee to raise a sum not exceeding six hundred dollars (\$600.00) for test borings on the Norman Blaisdell Property being considered for a school site. Passed June 6, 1966.

Authorizing the Finance Committee to raise a sum not exceeding forty thousand dollars (\$40,000.00) for enclosing the Rochester Swimming Pool in Rochester. Passed June 6, 1966.

Polls at City Election open at 10:00 o'clock and close at 7 o'clock, EST. Passed July 5, 1966.

Authorizing Mayor to execute deed from City of Rochester to John H. Carpenter and Jeanne C. Carpenter reconveying land originally purchased for the Water Pollution Project. Passed July 6, 1966.

Adopting the Housing Code, 1966 of the City of Rochester. Passed August 2, 1966.

Authorizing the Finance Committee to borrow three million dollars (\$3,000,000) for Water Pollution Abatement Program Phase I. Passed September 6, 1966.

Authorizing the Finance Committee to borrow two hundred thousand dollars (\$200,000.00) for Water Pollution Abatement Program Phase II. Passed September 6, 1966.

Authorizing the Finance Committee to borrow ten thousand, five hundred dollars (\$10,500.00) to purchase land for an elementary school in East Rochester. Passed September 6, 1966.

Appointing Fred Hall for City to institute condemnation proceedings — MacIvers. Passed September 6, 1966.

Authorizing Mayor to execute Quitclaim Deed to the Estate of Hazel B. McKay Passed November 9, 1966.

Authorizing the Finance Committee to borrow five thousand dollars (\$5,000.00) for hiring an architect for new East Rochester School. Passed November 9, 1966.

Abating 1964 taxes \$1,263.36 assessed against Skyhaven, Inc. Passed November 9, 1966.

Eliminating Sewer & Water Liens. Passed December 8, 1966.

Reactivating Tri-City Airport. Passed December 8, 1966.

Authorizing Mayor to sign deed for transfer of land, Farmington Road to GRDC. Passed December 8, 1966.

Authorizing the Finance Committee to borrow a sum not to exceed \$68,377.96 on Water installations and a sum not to exceed \$24,012.70 on sewer installations. Passed December 8, 1966.

This is to certify that we have examined and audited the accounts and records of the City of Rochester for the fiscal year ended December 31, 1966. In our opinion, the Exhibits included herewith reflect the true financial condition of the City of Rochester on December 31, 1966, together with the results of operations for the fiscal year ended on that date.

Respectfully submitted,
Harold G. Fowler, Director
Division of Municipal Accounting
State Tax Commission

Frederick E. Laplante, Auditor

Stephen D. Plodzick, Aaron M. Parker,
Accountants

Concord, New Hampshire

September 27, 1967

The Mayor and City Council
Rochester,
New Hampshire

Gentlemen:

Submitted herewith is the report of an examination and audit of the accounts of the City of Rochester for the fiscal year ended December 31, 1966, which was made by this Division in accordance with your request. Exhibits as hereafter listed are included as part of the report.

Scope of Audit

The accounts and records of all city officials charged with the custody, receipt and disbursement of city funds were examined and audited. All vouchers were examined and all general fund cancelled checks were read. An examination was made of a sufficient number of other fund vouchers, payrolls and cancelled checks to satisfy the requirements of accepted standards of audit procedure.

Receipts were checked by source insofar as possible. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depository banks.

Financial Statements

Comparative Balance Sheets (General Fund) — December 31, 1965 and December 31, 1966 (Exhibit A-1): Comparative Balance Sheets (General Fund Account) for the fiscal years ended December 31, 1965 and December 31, 1966, are presented in Exhibit A-1. As indicated therein, the Surplus increased by \$12,974.87, from \$64,164.03 to \$77,138.90 in 1966. **Analysis of Change in Current Financial Condition (Exhibit A-2):** An analysis of the change in the current financial condition of the City during the year is made in Exhibit A-2, with the factors which caused the change indicated therein.

Increase in Long Term Indebtedness:

The long term indebtedness of the City (including Municipal, School and Water Debt) increased by \$2,999,650.78 in 1966 as shown herewith:

(December 31, 1965)

Municipal	\$ 488,380.52
School	1,170,134.00
Water	558,817.74

Municipal	\$3,331,221.46
School	15,500.00
Water	0.00

(December 31, 1966)

Municipal	\$3,604,359.69
School	1,087,684.00
Water	524,939.35

Statement of Long Term Indebtedness (Exhibit K): A statement of outstanding long term indebtedness as of December 31, 1966, showing annual debt service requirements, is contained in Exhibit K.

Comparative Statements of Appropriations and Expenditures — Estimated and Actual Revenues (Exhibits A-4 & A-6):

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1966, are presented in Exhibits A-4 and A-6. As indicated by the budget summary (Exhibit A-6), a net unexpended balance of appropriations of \$15,413.04, plus a revenue surplus of \$30,003.80, resulted in a net budget surplus of \$45,416.84.

Comparative Statement of Special Appropriations and Expenditures (Exhibit A-5), A comparative statement of special appropriations and expenditures for the fiscal year ended December 31, 1966, is presented in Exhibit A-5.

Tax Collections: Tax collections (exclusive of State Head Taxes) of the current year's levy compared to taxes assessed, for the years 1965 and 1966, were as follows:

(Current Year's Levy)

		Percent
Assessed	\$1,697,365.88	
Collected	\$1,497,773.39	88.3
Abated	5,773.42	.3
Uncollected	193,819.07	11.4

		Percent
Assessed	\$1,867,076.09	
Collected	\$1,631,517.88	87.4
Abated	3,798.27	.2
Uncollected	231,759.94	12.4

General Comments

General Books of Accounts: During the fiscal year ended December 31, 1966, the city's general books of accounts have been maintained substantially in accordance with generally accepted accounting principles. The accounting system presently in use is considered adequate, and, if properly maintained, should produce the necessary financial information required by the city officials.

It should be observed, however, that considerable delays were noted in the recording of certain transactions in the

general books of accounts. Likewise, some significant departures from sound business practices and lack of effective internal control over the assets and resources of the city were detected.

We cited below, not necessarily in order of importance, some of the deficiencies which were observed:

1. The various checking accounts maintained for the handling of the City's cash transactions were not reconciled on a monthly basis, but only at year end, and in some instances, considerably after the close of the fiscal year. Consequently, numerous discrepancies between recorded receipts and actual deposits, checks drawn and amounts entered on the cash disbursements journals, bank charges, etc., were not detected or corrected currently. This caused the cash balances indicated by the general books to be mistated throughout the course of the year.

2. Bank charges against the City's general fund checking account, on account of receipts by the various departments and agencies of checks drawn against insufficient funds were not recorded. In several instances no action was initiated or pursued during the course of the year to recover the sums involved and these funds at year end had not been recovered.

3. Entries resulting from the investment of idle funds, in the general fund, and the revenues derived therefrom, were recorded on the books at year end only. Such entries should be made on a current basis. Also substantial amounts of these idle funds were not invested, thus depriving the City of additional revenues.

5. Charges by the New England Merchants National Bank on January 17, 1967 against the City's checking account, in payment of outstanding temporary loans of \$500,000.00 at December 31, 1966, were improperly recorded as 1966 expenditures, thereby misstating both the assets and liabilities of the City at that date.

6. A check drawn on December 31, 1966 in the amount of \$170,355.15, against the special sewage treatment checking account had not been recorded, thus overstating the cash position and understating the total expenditures against

this appropriation for the year 1966.

7. An unusually large number of entries classifying both receipts and expenditures, were found to be incorrectly allocated and required numerous reclassification entries by both the city accountant and auditors of this division. The remittances by the tax collector to the treasurer in many instances were recorded inaccurately. This resulted in additional time being required of the auditors to satisfactorily reconcile the accounts of the tax collector.

8. The internal control functions designed to regulate payment for purchases of supplies and services, etc., were in some cases either neglected or ignored completely, resulting in a number of duplicate payments of vendors' invoices. In one such case, the duplicate payment of an invoice amounting to \$3,299.33 which was detected by our auditors, led to the discovery that the check issued for the original payment was being carried as an outstanding check at year end.

9. Entries required to properly record the budget appropriations and estimates of revenues for the year which were adopted by the Mayor and Council on May 3, 1966, were entered on the books only after the close of the year. The controls which should have been provided by a timely entry for these items were obviously negated.

10. A number of added taxes committed to the Tax Collector and tax abatements allowed during the year were omitted from the general books, thereby misstating the value of the taxes receivable accounts, and understating both the revenue and expenditure accounts involved.

11. Expenditures of some special appropriation accounts have been permitted to exceed budgeted appropriations, contrary to R.S.A. Chapter 33, Section 3-A.

12. Effective controls over the Accounts Receivable and Water and Sewer Liens Receivable records have not been implemented as we recommended in our previous audit reports. The aggregate sum of the various accounts receivable owed to the City at December 31, 1966 amounted to \$220,471.97. A superficial review

of these records revealed a large number of delinquent accounts, some with unpaid charges dating back a number of years. It is obvious that for quite some time, determined efforts have not been made to collect these amounts owed the City for services which were rendered to the individuals involved. Consequently, because of the age of some of these accounts, the City undoubtedly will sustain substantial losses when it attempts to enforce collection in the future. Because, as heretofore stated, the records of the various accounts receivable have not been adequately maintained over the years, we are again unable to express an opinion as to the accuracy of the indicated amounts outstanding at December 31, 1966.

13. The controls required to properly regulate the remittances of payroll deductions are inadequately kept and consequently payroll deductions are not fully remitted to the agencies involved. The monthly remittance of withholding tax deductions required by the federal statutes are not complied with.

Tax Collector: An extensive review of the Tax Collector's office and records revealed that the books of accounts, required for this office, were adequately maintained by the Tax Collector in office during the year.

Delinquent 1965 head and poll taxes of property owners, however, were not advertised and sold at the tax sale held on June 24, 1966 as provided by R.S.A. Chapter 80.

The Tax Collector, during the course of the year, was charged with the added responsibilities of collecting water rents, water liens, sewer liens, accounts receivable, and also of receiving all other funds accruing to the City, except auto permits, dog licenses and other licenses issued by the City Clerk.

We could find no record of an ordinance authorizing the transfer of these responsibilities to the Tax Collector.

The uncollected head taxes, levy of 1965, at May 31, 1966, less the 10% commission due the City, were not remitted to the State of New Hampshire as required by Chapter III, Section 10, of the Laws

of 1965. These uncollected taxes were considered as abated, although no official abatement had been issued to the Collector.

Unredeemed taxes for the years of 1960, 1961, 1962 and 1963 have not been deemed to the City as provided for by R.S.A. Chapter 80, Section 38.

General Finance

1. **Renewable Notes Issued:** During the past several years, the City has issued renewable notes for the financing of the water pollution program, as well as for the installation of new sewer and water main extension, contrary to R.S.A. Chapter 33, Section 2, which provides for repayment of loans by municipalities.

2. **Note, Bond and Coupon Register:** The note, bond and coupon register required to be kept by the Treasurer per R.S.A. Chapter 33, Section 12, was not maintained.

3. **Sewer Liens Assessments Not Committed to Collector:** The commitments of sewer liens assessments to the Tax Collector have not been properly effected per the authority granted by R.S.A. Chapter 252, thus depriving the Collector of a vital tool in enforcing collection of these assessments.

Recommendations

In view of the foregoing comments it is evident that prompt and aggressive action should be taken to improve the vital control functions required for the protection of the City's assets and resources.

We are fully aware, of course, that substantial time and energy was devoted, during the year 1966, to the study and installation of the new data processing system acquired by the City. We are equally cognizant of the fact that much additional time and energy will be required before complete automation is achieved.

In our opinion, however, the added work necessary to fully implement the change-over to data processing should not justify the relaxation of controls over the City's financial affairs, but rather should emphasize the desirability of maintaining adequate control. The ultimate purpose of the installation of data processing

equipment is to produce better, more informative records whereby stronger controls over the resources of the City can be achieved.

The following recommendations, however, although brief in form but yet comprehensive in nature, are offered:

1. Basic, sound and generally accepted business practices and procedures that will produce prompt, accurate and complete recording of all the financial affairs of the City should be adopted forthwith and scrupulously adhered to.

2. The necessary clerical help needed to assure adequate functioning of the entire accounting system should be hired for as long as necessary.

3. All local, state and federal statutes affecting the affairs of the City should be reviewed, evaluated and complied with.

4. A vigorous program of action should be immediately formulated and pursued in the case of all outstanding accounts owed the City in order that collection of these accounts be assured, thus preventing further deterioration in the value of the assets.

5. A separate bond should be obtained by the Tax Collector to cover the collection of accounts other than taxes.

Conclusion: The provisions of Chapter 184 of the Laws of 1955, require that this report or the summary of findings and recommendations (letter of transmittal) shall be published in the next annual report of the City.

We extend our thanks to the officials of the City of Rochester and their office staffs for the assistance rendered during the course of the audit.

Yours very truly,

Harold G. Fowler, Director
Division of Municipal Accounting
State Tax Commission

Frederick E. Laplante, Auditor

Stephen D. Plodzik, **Aaron M. Parker**,
Accountants

Comparative Statement of Estimated and Actual Revenues and Budget Summary
Fiscal Year Ended December 31, 1966

	Estimated	Actual	Excess	Deficit
Surplus Used to Reduce Tax Rate	\$ 35,000.00	\$ 35,000.00	\$	\$
Interest & Dividends Tax	37,493.15	37,493.15		
Railroad Tax	1,360.12	1,360.12		
Savings Bank Tax	10,593.22	10,593.22		
Yield Tax Revenue	1,505.04	1,505.04		
Motor Vehicle Permit Fees	119,000.00	126,343.68	7,343.68	
City Auditorium	1,000.00	805.00		195.00
Public Works Income	7,000.00	5,684.98		1,315.02
Police Department Income	5,000.00	5,832.28	832.28	
Interest on Investments	22,000.00	24,290.81	2,290.81	
	30,000.00		29,074.53	
Clerk's Fees		4,844.90		
District Court		13,370.00		
Licenses		2,167.50		
Permits		1,498.25		
Rent of City Property		205.00		
Interest & Costs on Taxes		5,448.17		
Dog Licenses		2,033.00		
Refunds — Current Year's Expenses		704.45		
Telephone Commissions		415.52		
Welfare Refunds		1,705.73		
Miscellaneous Revenues		4.94		
Board of Adjustment Fees		80.00		
Sale of City Property		7,128.70		
Reimbursement — Water Pollution Account — A/c				
Interest Expense		15,965.87		
Head Tax Commissions		3,502.50		
School Department Revenues	222,983.36	215,641.98		7,341.38
Taxes Committed Under Budgetary Requirements		4,002.01		4,002.01
Added Taxes		3,315.91	3,315.91	
Unexpended Balances of Appropriations		\$ 27,697.41		
Overdrafts of Appropriations		12,284.37		
Actual Revenues		\$522,938.69		
Estimated Revenues		492,934.89		

Comparative Statement of Revenue Appropriations and Expenditures
Fiscal Year Ended December 31, 1966

	Appropriations 1966	Receipts and Reimbursements	Total Amount Available	Expenditures & Charges	Balances Unexpended	Overdrafts
Administration						
Salaries	\$ 62,018.82	\$	\$ 62,018.82	\$ 61,592.66	\$ 426.16	\$ 250.90
Expenses	12,855.13	264.72	13,119.85	13,370.75		250.90
Election & Registration	2,825.00		2,825.00	2,844.10		19.10
Public Buildings						
Janitors	8,120.18		8,120.18	8,121.06		.88
Utilities (Fuel & Lighting)	5,000.00		5,000.00	5,090.94		90.94
Insurance	3,800.00		3,800.00	4,124.08		324.08
Other Supplies & Expenses	3,500.00		3,500.00	5,552.88		2,052.88
City Hall Auditorium	1,000.00		1,000.00	1,232.11		232.11
Protection of Persons & Property						
Police	132,387.38	11,290.28	143,677.66	139,955.92	3,721.74	
Fire	142,150.96	119.13	142,270.09	137,939.36	4,330.73	
District Court	6,420.00		6,420.00	6,420.00		
Building Inspection	6,349.61	10.50	6,360.11	6,360.55		.44
Board of Adjustment	275.00		275.00	188.65	86.35	
Planning Board	8,100.00		8,100.00	8,100.00		
Civil Defense	4,000.00	7,794.71	11,794.71	11,373.06	421.65	
Health						
Visiting Nurse Association	5,000.00		5,000.00	5,000.00		
Salaries	4,530.65		4,530.65	4,530.65		
Sewer Maintenance	5,983.00		5,983.00	5,701.51	281.49	
Rubbish Collection	23,272.00		23,272.00	23,289.06		17.06
Highways & Bridges						
Town Road Aid – Apportionment “A”	2,130.81		2,130.81	2,130.81		
Town Road Aid – Apportionment “B”	5,550.00		5,550.00	5,550.00		
Maintenance Payrolls	98,749.00	7,197.90	105,946.90	107,369.14		1,422.24
Street Cleaning	9,300.00		9,300.00	9,288.09	11.91	
Road Materials	13,500.00		13,500.00	13,360.18	139.82	
Gas, Oil & Tires	14,300.00	3,882.69	18,182.69	17,631.50	551.19	
Repairs to Equipment	8,500.00		8,500.00	8,639.32		139.32
Surface Drains & Culverts	3,320.00		3,320.00	3,315.53	4.47	
Sidewalk Repairs	5,200.00		5,200.00	4,828.10	371.90	
Bridge Repairs	2,700.00		2,700.00	2,697.07	2.93	
Cutting Bushes	2,300.00		2,300.00	2,299.89	.11	
Shade Trees, Parks & Commons	3,149.00		3,149.00	2,868.72	280.28	
Utilities	1,050.00	185.02	1,235.02	1,092.65	142.37	
Fuel	1,800.00		1,800.00	1,350.70	449.30	
Insurance	4,714.00	31.00	4,745.00	5,058.00		313.00
Other Supplies & Expenses	2,000.00		2,000.00	1,970.16	29.84	
Street Lights & Traffic Lights	46,311.21	12.90	46,324.11	43,699.86	2,624.25	
Debt & Interest	31,678.00		31,678.00	31,678.00		
Miscellaneous Private Work	200.00		200.00		200.00	
Libraries	28,300.00	191.33	28,491.33	27,342.09	1,149.24	

	Appropriations 1966	Receipts and Reimbursements	Total Amount Available	Expenditures & Charges	Balances Unexpended	Overdrafts
Public Welfare						
Administration	\$ 3,883.00	\$	\$ 3,883.00	\$ 3,749.91	\$ 133.09	\$
Direct Relief	27,470.00		27,470.00	22,077.05	5,392.95	
Old Age Assistance	23,000.00		23,000.00	27,065.16		4,065.16
Patriotic Purposes						
Memorial & Veterans' Days	650.00		650.00	650.00		
Parks & Playgrounds						
Recreation	31,866.58	113.65	31,980.23	31,731.35	248.88	
Band Concerts	900.00		900.00	900.00		
Unclassified						
Legal Adjustments	100.00		100.00		100.00	
Chamber of Commerce	300.00		300.00	300.00		
Chamber of Commerce — Industrial Committee	5,000.00		5,000.00	855.90	4,144.10	
New Hampshire Municipal Association	501.13		501.13	501.13		
Christmas Decorations	200.00		200.00	200.00		
Employees' Retirement & Social Security Taxes	14,500.00		14,500.00	14,863.44		363.44
Audit of City Books	1,700.00		1,700.00	3,041.28		1,341.28
Man in Washington	200.00		200.00	200.00		
New Hampshire Seacoast Regional Development Association	300.00		300.00	300.00		
Debt Service						
Principal of Debt	30,236.00		30,236.00	30,235.87	.13	
Interest on Debt	49,574.58		49,574.58	50,368.72		794.14
New Construction & Permanent Improvements						
Sidewalk Construction	1,100.00		1,100.00	1,091.97	8.03	
Sewer Construction	5,189.00	130.00	5,319.00	5,203.01	115.99	
New Trees	500.00		500.00	419.62	80.38	
School Department	1,305,108.00	17.85	1,305,125.85	1,302,877.72	2,248.13	
County Tax	122,965.10		122,965.10	122,965.10		
Overlay	12,190.37		12,190.37	13,047.77		857.40

December 31, 1966

	1967	1968	1969	1970	1971	1972
Footbridge	\$ 1,995.00	\$	\$	\$	\$	\$
Neighborhood Analysis	1,000.00					
Planning Survey	750.00					
Purchase of Bradford & Turcotte Properties	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
Land for Industrial Shell	750.00	750.00	750.00	750.00	750.00	750.00
B & M Parking Lot	1,990.00	1,990.00	1,990.00	690.00		
B & M Right of Way	4,034.20	4,034.20	4,034.20	4,034.20	4,034.20	
Sidewalks to Junior High School	2,030.00	2,030.00	2,030.00	2,030.00	2,030.00	
Revaluation & Tax Maps	7,950.00	7,950.00	7,950.00	7,950.00	7,950.00	7,950.00
River St. Parking Lot	2,090.00	2,090.00				
Ambulance	1,500.00	1,500.00	1,500.00			
Traffic Survey & Lights	2,156.66					
Dump Site	600.00	600.00				
Library Roof	320.00	320.00				
Capital Improvements — 1966	2,694.29	2,694.29	2,694.29	2,694.29	2,694.30	
NCR 500 Computer	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
Fire Trucks	2,672.50	2,672.50	1,472.50	1,472.50	1,472.50	1,472.50
Swimming Pool Enclosure	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Street Paving	10,476.02	10,476.02	10,476.02	10,476.02	10,476.02	10,483.67
Recreation Panel Truck	439.47					
Public Works Equipment	24,869.73	17,693.90	15,896.90	13,094.90	10,046.90	
Total Budget	\$ 75,817.87	\$ 62,300.91	\$ 56,293.91	\$ 50,691.91	\$ 46,953.92	\$ 28,156.17
Allen School Bonds	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
McClelland School Bonds	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
Allen School Playground	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Junior High School	35,000.00	35,000.00	35,000.00	35,000.00	30,000.00	30,000.00
McClelland School Site	1,200.00					
School Repairs	5,784.00	2,050.00	830.00	830.00	830.00	830.00
East Rochest Site & Preliminary Plans		15,500.00				
Total School	\$ 97,984.00	\$108,550.00	\$ 91,830.00	\$ 91,830.00	\$ 86,830.00	\$ 86,830.00
Water Bonds	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
Water Pollution	300,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
Water Construction	82,256.35	13,878.39	13,878.40	13,878.42	10,657.98	10,658.01
Total Water	402,256.35	133,878.39	133,878.39	133,878.40	130,657.98	130,658.01
Sewer Construction	24,012.70					

1973	1974	1975	1976 and over	Total
\$	\$	\$	\$	\$
				1,995.00
				1,000.00
				750.00
1,500.00	1,500.00	1,500.00	15,000.00	28,500.00
750.00	750.00	750.00	7,500.00	14,250.00
				6,660.00
				20,171.00
				10,150.00
7,950.00				55,650.00
				4,180.00
				4,500.00
				2,156.66
				1,200.00
				640.00
				13,471.46
4,000.00	4,000.00	4,000.00	4,000.00	40,000.00
1,472.50	1,472.50			14,180.00
2,000.00	2,000.00	2,000.00	22,000.00	40,000.00
				62,863.77
				439.47
				81,602.33
\$ 17,672.50	\$ 9,722.50	\$ 8,250.00	\$ 48,500.00	\$ 404,359.69
25,000.00	25,000.00	25,000.00	190,000.00	415,000.00
15,000.00				195,000.00
1,000.00	1,000.00	1,000.00		9,000.00
30,000.00	30,000.00	30,000.00	150,000.00	440,000.00
				1,200.00
830.00				11,984.00
				15,500.00
\$ 71,830.00	\$ 56,000.00	\$ 56,000.00	\$ 340,000.00	\$1,087,684.00
25,000.00	25,000.00	25,000.00	250,000.00	445,000.00
100,000.00	100,000.00	100,000.00	2,100,000.00	3,200,000.00
3,109.79				148,317.31
128,109.79	125,000.00	125,000.00	2,350,000.00	3,793,317.31
				24,012.70

Yearly Construction Report

	Units	Cost	Units	Cost	Units	Cost	Units	Cost	Units	Cost
January	1	\$32,000	1	\$4,300					2	\$36,300
February	3	43,000	5	7,700					8	50,700
March	4	50,600	14	15,750	1	\$35,000	2	\$1,600	21	102,950
April	4	46,200	19	31,875					26	107,075
May	3	35,300	23	29,900	1	2,300			27	67,500
June	2	25,800	15	25,300			1	2,500	18	53,600
July	6	80,000	10	9,250			4	8,500	20	97,950
August	5	62,200	18	25,475			1	6,500	24	94,175
September	5	52,500	17	19,650	1	12,000	1	10,000	24	94,150
October	4	39,500	18	20,450	1	30,000	2	21,000	25	110,950
November	6	1,411,724*	9	11,700	1	10,000	3	7,650	22	1,441,074*
December	3	42,800	3	3,750			2	9,200	8	55,750

*Includes 3 permits for 100 units, Housing for the Elderly, \$1,363,224.

	Units	Cost
Signs	46	\$15,345
Mobil Homes	13	62,650
Demolishing	5	4,250
Swimming Pools	2	5,600

100 Administration		400 Health Services		Home Economics	151.00
110.2 Supt. Salary	9,750.00	410 School Nurses, Salary	10,316.47	Library	355.60
Ass't. Supt. Salary	7,400.00	490 School Physician, Salary	600.00	National Defense Ed. Act.	3,941.01
Travel, district, Supt.	500.00	Health Supplies & Equipment	482.39	Physical Education	2,312.15
Travel, district, Ass't Supt.	300.00	Speech Therapist	1,198.89	Music	4,999.68
110.3 Clerical	13,356.03	Printing Supplies	9.00	New Equipment, Titles I & II	32,848.51
110.4 Building Agent	6,934.96	Total	\$12,606.75	Total	\$51,171.45
135 Census	572.74	500 Transportation		1300 Debt Service	
190.2 Travel-outside district	732.68	535 Transportation Contracted 82%	37,328.07	1370 Principal of Debt	97,950.00
Professional Dues & Subscriptions	399.41	555 Insurance	1,144.00	1371 Interest on Debt	37,822.86
Supplies	651.60	576 Transportation for Handicapped	1,072.41	Total	\$135,772.86
Postage	257.40	Total	39,544.48	1400 Outgoing Transfer Accounts	
Printing	357.01	600 Operation of Plant		1479.1 Tuition — Private	1,786.75
Total	\$41,211.83	610 Custodial Salaries	58,550.24	Total	\$1,786.75
200 Instruction		630 Custodial Supplies	6,106.43	1600 Adult Education	
210.1 Principals' Salaries	29,813.50	Operation of Vehicles	213.86	1610.3 Evening School, non Credit	675.00
210.2 Teaching Staff	639,988.75	640 Heat	17,422.88	Adult Education for credit	1,700.00
Title I	15,409.84	654 Electricity	17,267.38	Vocational Apprenticeship Course	510.00
210.3 Substitutes	9,557.76	Telephone	4,037.92	Total	2,885.00
210.4 Homebound	620.00	690 Custodians' Workshop	97.30	1700 Summer School	
210.5 Clerical — Principals	8,658.00	Total	\$103,696.01	1790 Other Expenses	1,351.56
215 Textbooks	16,453.12	700 Maintenance of Plant		Total	\$1,351.56
Reference & Supplementary	930.51	710 Salaries	8,371.86	Balance from Titles I & II to Titles I & II Special Account	17,932.07
Rebinds	820.27	725 Replacement of Equipment	7,846.66	Total	\$17,932.07
220 Library Books	2,530.53	726 Repairs to Equipment	2,116.19	Total	\$1,302,859.87
Library Rebinds	376.17	735 Contracted Services for Maint. of Plant	12,169.27		
Library Supplies	142.79	766 Repairs to Buildings	5,542.41		
Periodicals & Newspapers	354.59	790 Other Expenses	2,464.78		
Audio Visual Aids		Total	\$38,511.17		
Supplies	2,714.19	800 Fixed Charges			
Reference Books	766.20	850.1 Retirement, State Employment	5,860.98	SCHOOL RECEIPTS	
230 Workbooks	5,742.22	850.2 Retirement, Teachers	34,525.59	Summer Reading Program	995.00
Pupil Supplies	13,293.00	850.3 F. I. C. A.	24,216.27	Local Revenue	2,343.11
Art Grades 9-12	395.43	855 Insurance	12,103.60	Rentals	338.19
Title I	392.58	Total	76,706.44	Revenue from State Sources	
Science Supplies	795.72	1000 Student Activities		Sweepstakes	40,466.58
Music Supplies	891.76	1010 Salaries	5,191.00	School Building Aid	20,525.22
Shop Supplies	2,562.51	1075 Interscholastics, Junior High	200.00	Intellectually Retarded	2,859.46
Home Economics	760.94	Total	\$5,391.00	Physically Handicapped	260.00
Physical Education	744.72	1100 Community Activities		Vocational Apprenticeship Course	510.00
National Defense		1190 Custodial, Rentals & Student Act.	791.11	Revenue from Federal Sources	
Education Act	1,689.03	Custodial, Elections	283.60	N.D.E.A., Title III	663.59
Government Surplus	211.71	Transportation, 18%	8,193.97	N.D.E.A., Title V	815.00
235 Handwriting System	1,200.00	Total	9,268.68	Public Law 874	41,213.00
Testing Program	1,030.17	1200 Capital Outlay		Total I	54,584.25
Educational T. V.	871.25	1266 Buildings	5,030.06	Title II	3,299.71
290 Guidance	241.37	1267 New Equipment, Operation & Maintenance	424.99	Tuition	46,786.22
Debating	158.25	New Equipment, Superintendent's Office	19.41	Total	\$215,659.33
Dues	417.50	Government Surplus	427.85	Title IIB	7,357.15
Graduation	490.45	Shop Equipment	661.19		
Travel — outside district	583.88				
Supplies — Principals' Offices	867.72				
Printing	1,033.78				
Postage	248.61				
Total	\$763,758.82				
300 Attendance					
310 Dr. Jones Salary	1,250.00				
390 Printing Supplies	15.00				
Total	1,265.00				

Comparative Balance Sheets
As of December 31, 1966

Current Assets	
Cash in Bank, General Fund	\$31,782.35
Change Cash Fund, In Hands of Tax Collector	199.90
Total	\$31,982.25
Accounts Receivable	
Water	\$ 49,822.46
Job Work	33,760.84
Water Mains	69,401.48
Less: Reserve for Delinquent Accounts	\$152,984.78
Total	151,902.80
Prepaid Insurance	469.65
Prepaid Taxes	187.62
Inventory — Materials & Supplies	11,695.71
Total Current Assets	\$196,238.03
Plant, Property & Equipment	
Land	\$25,807.50
Structures	
Water Supply	4,703.53
Pumping Station	2,615.33
Purification System	11,555.40
Quonset Building	11,509.81
Equipment	
Water Storage	16,488.13
Water Supply	59,980.19
Pumping Station	3,652.03
Purification	14,504.16
Office & Shop	6,930.35
Meters	78,489.39
Garage	117,037.64
Mains & Services	
Transmission Mains	649,588.44
Distribution Mains	727,982.11
Services	160,420.43
Hydrants	54,812.05
Less: Accumulated Depreciation	\$1,946,076.49
Net Book Balance — Property, Plant & Equipment	1,284,846.04

Current Liabilities	
Accounts Payable	\$ 20,430.93
Accrued Interest	2,726.84
Bonds Payable (Portion Due Within One Year)	20,000.00
Notes Payable (Portion Due Within One Year)	82,256.35
Total Current Liabilities	\$125,414.12
Long Term Debt	
Bonds Payable (Portion Due After One Year)	\$425,000.00
Notes Payable (Portion Due After One Year)	66,060.96
Total Long Term Debt	\$491,060.96
City Investments & Surplus	
Municipal Investment	\$356,393.69
Contributions in Aid of Construction	250,632.03
Surplus	257,583.27
Total	864,608.99

Statement of Profit and Loss
Fiscal Year Ended December 31, 1966

Commercial Sales	\$98,512.08
Industrial Sales	17,197.13
Merchandise Sales & Job Work — Net	19,629.45
Other Income	2,901.99
Interest Income	1,481.77
Total	
Water Supply Expenses	
Superintendent	\$ 300.00
Source of Supply Labor	246.54
Pumping Station Labor	10.80
Pumping Station Supplies & Expenses	702.01
Purification System Supplies & Expenses	1,185.02
Power Purchased	2,244.55
Total	\$4,688.92
Distribution Expenses	
Superintendent & Engineer Labor	\$9,169.43
Meter Department Labor	18,424.31
Meter Department Supplies & Expenses	1,274.40
Other Supplies & Expenses	847.13
Repairs to Mains	5,744.55
Repairs to Services	657.44
Repairs to Hydrants	1,276.71
Repairs to Meters	390.38
Repairs to Water Storage Equipment	357.33
Total	42.00
Total	\$38,183.68
Other Operating Expenses	
Shop & Garage Expenses	\$ 8,373.93
Depreciation	28,899.62
Total	\$37,273.55

		John McDuffee Annex Fund	\$ 5,000.00
Office Salaries	\$ 8,058.71	Samuel D. Felker Fund	5,000.00
Office Supplies & Expenses	2,968.05	Charles and Aroline	
Insurance	1,947.09	Greenfield Fund	5,000.00
Taxes	701.96	John Greenfield Fund	5,000.00
Interest Expense	15,704.03	John Hanscam Fund	5,000.00
Freight, Express & Postage	102.94	Jennie Farrington Annex Fund	1,000.00
Employees' Retirement &		Sarah E. Varney Fund	1,000.00
Social Security	5,070.37	Olive Maria Woodward Fund	369.02
Miscellaneous Expense	16.27	Leon Alfred Salinger Fund	34,981.23

Balance, January 1, 1966	\$ 58.87
Library receipts, and	
Out-of-Town-Patrons' Fees	206.33
City of Rochester,	
Appropriation	25,845.82

\$26,111.02

Cash balance, December	
31, 1967	NONE

Balance of Trust Funds, January	
1, 1966	\$4,397.37
Income received from Trust	
Funds	2,485.39

Expended for books per	
bequests	918.86

